

ROYAL UNIVERSITY OF IRELAND.

ACCOUNT of RECEIPTS and EXPENDITURE of the ROYAL UNIVERSITY of
IRELAND, for the Year ended 31st March 1897; together with the REPORT
of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 44 & 45 Vict. c. 52, s. 2.)

Ordered, by The House of Commons, to be Printed,
4 July 1897.

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ACCOUNT of the RECEIPTS and EXPENDITURE of the ROYAL UNIVERSITY of IRELAND,
between 1st April 1886 and 31st March 1887, prepared in pursuance of the Royal University of
Ireland Act, 1881 (44 & 45 Vict. c. 32, s. 2).

RECEIPTS.			EXPENDITURE.		
	£.	s.	£.	s.	d.
Balances on 1st April 1895 -	13,624	8	7		
Endowment (charged on Irish Church Funds) -	10,333	6	3		
Fees -	2,973	15	-		
Interest, &c. -	1,943	-	10		
			ADMINISTRATION:		
Office Salaries and Allowances -			2,700	17	6
Travelling Expenses, &c., of Members of Senate, &c. -			624	13	7
Stationery, Printing, Instruments, &c. -			497	14	10
Office Incidental Expenses -			71	7	1
			EXAMINATIONS:		
Balances of Fellows -			7,815	19	7
Remuneration of Examiners (other than Fellows) -			1,673	18	-
Honourarium of Centre Superintendents -			647	19	-
Travelling Expenses, &c., of Examiners and Superintendents -			1,054	3	7
Postage Expenses of Examiners and Superintendents -			19	7	10
Pay of Attendants at Examination Halls -			20	6	-
Miscellaneous Expenses -			281	10	2
			Rewards:		
Exhibitions -			2,190	-	-
Special Money Prizes and Medals -			182	-	-
Scholarships -			775	19	9
Studentships -			641	10	0
Equipment of Laboratories, &c. -			5,000	-	-
			TOTAL PAYMENTS -		
			26,293	11	6
			Balances on 31st March 1895, viz., in Bank:		
			£.	s.	d.
Deposit Account -			12,000	-	-
Current Account -			680	19	7
			£.	30,683	19
			s.	11	1

2 April 2007.

J. C. Meredith,
Secretary.

I certify that this Account has been examined under my direction, and, subject to the observations contained in the annexed Report, is correct.

*Examined,
C. House Sinclair.*

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

R E P O R T.

REPORT of the Comptroller and Auditor General upon the Account of the ROYAL UNIVERSITY of IRELAND, for the Year ended 31st March 1887; prepared and submitted for the Information of the House of Commons, in pursuance of the Royal University of Ireland Act, 1881 (44 & 45 Vict. c. 32, s. 2).

1. THE cost of Administration during any one year is fixed, by Chapter VIII. of the Statutes of the University, not to exceed 5,000*L*. The total Expenditure for that Service during the year now completed has been 3,896*L*. 12*s.* 10*d.*, as against 3,838*L*. 10*s.* 8*d.* last year.

2. The general Expenditure for Examinations has amounted to 11,534*L*. 17*s.* 9*d.*, as against 11,069*L*. 7*s.* 8*d.* last year; and that for Rewards to 3,789*L*. 1*s.* 6*d.*, as against 3,886*L*. 7*s.* 8*d.* last year.

3. A sum of 5,000*L* has been charged in the account for the equipment of the Laboratories and Examination Halls, &c., of the University, which (together with an equal amount provided by Parliament under Class IV., Vote 19, as a Grant in Aid), has, for this purpose, been placed by the Senate to a special account at the Bank of Ireland, in the names of the Treasury Remembrancer and the two Secretaries of the Royal University. Of this amount, 436*L*. 14*s.* 3*d.* only has actually been expended in the year ended the 31st March 1887, a bank certificate for the balance (9,563*L*. 6*s.* 9*d.*) having been duly furnished.

In reply to a letter from this Department, however, the Accounting Officer has promised to render an account of the whole expenditure (10,000*L*), supported by vouchers and full particulars. The correspondence is annexed.

4. The sum of 8,000*L* Bank of Ireland Stock is held by the University, and a certificate to that effect from the Bank authorities has been furnished to me.

5. In accordance with Section 1 of the Act, the Irish Land Commission has hitherto paid over annually to the Royal University of Ireland the sum of 20,000*L*., but in the year ending 31st March 1887 the Board of Inland Revenue have decided not to refund the amount of Income Tax (666*L*. 13*s.* 4*d.*) as has been their practice in past years; 19,333*L*. 6*s.* 8*d.* only, therefore, has been received this year by the Royal University.

The correspondence relating to the subject in question is annexed.

Wm. Dinsdale,

Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
22 June 1887.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(No. 241.)

Sir,

In the December 1886 Account a sum of 5,000 £ is charged as "equipment of laboratories, &c." but no voucher is furnished in support thereof. According to the Supplementary Estimate, dated 19th August 1886 (page 8), a grant-in-aid of the expense of fitting up the laboratory and examination halls of the Royal University of Ireland, to the amount of 5,000 £, has been voted by Parliament. A footnote on the Estimate states that the total expense is estimated at 10,000 £, and that this grant is made on condition that the University expend the sum of 5,000 £ upon the service out of their own resources.

The Accounting Officer is informed that an account of this expenditure, estimated at 10,000 £, should be furnished, supported by vouchers and full particulars.

Exchequer and Audit Department,
26 February 1887.

J. C. Meredith, Esq., I.A.S.,
Royal University of Ireland,
Enniscorthy, Dublin.

I have, &c.
(signed) H. Pilkern.

(B.)

(No. 247.)

Sir,

I HAVE the honor to acknowledge the receipt of your letter of yesterday (No. 241). In reference thereto, I beg to call attention to the Special Mention made in the Report referred to, which I furnished with the accounts for the December quarter.

As I stated therein, the Senate, on the 26th December, lodged 5,000 £ in a special account opened in the Bank of Ireland, with the signature of the Lord Commissioner of Her Majesty's Treasury (see letter 1st December 1886 from Under Secretary, copy of which was forwarded by me with Memorandum above referred to), in the name of the Treasury Receiver-General (R. W. Holmes, Esq.), my colleague (Dr. D. B. Danse), and myself. On the 5th January the Government lodged to the same account the 5,000 £ voted by Parliament.

The Treasury Receiver-General, Dr. Danse, and myself, being of opinion that it was undesirable that so large a sum as 10,000 £ should be lying unutilised, transferred 9,000 £, portion thereof to a deposit account in the same bank, opened in the same name.

The only expenditure which has yet taken place out of this fund was 2s. 1d. for a cheque book, and there now stands to the credit of the account 9,000 £ on deposit receipt, and 200 £ 17s. 11d. on current account.

A number of the things necessary for the furnishing and equipping of the laboratories, &c., &c., have been ordered by the Committee to whom the Senate specially intrusted that duty, and I anticipate their being called upon as soon to pay for some of these articles.

I note the statement in your letter that an account of the expenditure of this fund should be furnished to you, together with paper vouchers, information, &c., and I will of course take care to do this. Indeed, I may add that it had already been arranged that this step should be taken, and I mentioned to Mr. Holmes, when arranging the placing of a portion of the fund upon deposit, that in such account the amount of interest to be from time to time received from the bank would necessarily appear in such account as a supplemental receipt, in the same way as interest on deposit receipts at present appears in the ordinary account of this University.

The Comptroller and Auditor General,
Audit Office, London.

I have, &c.
(signed) J. C. Meredith,
Secretary.

(C.)

QUERY No. 21, and Reply,

on the account of the Royal University of Ireland, 1886-87.

Exchequer and Audit Department,
4 May 1887.

March Quarter, 1887.			
Bursaria Endowment for Half year,	£.	s.	d.
Irish Land Commission	-	10,000	-
Less Income Tax	-	350	6 8
	£.	9,650	13 4

It is observed that the income tax on the 20,000 £, (viz., 20s. 13s. 4d.), received from the Irish Land Commission, has not, as hitherto, been retained in the year 1886-87. The Accounting Officer is requested to make application again to the Inland Revenue, and to inform this Department when the refund will be made.

(Answer.)

Immediately upon receipt of this Query I sent a copy of it to the Board of Inland Revenue. I have this morning received a letter from the Board of Inland Revenue, stating that the claim for the refund of income tax cannot be allowed, "as income applied to the purposes of the University is not applied to a charitable purpose within the meaning of the Income Tax Act;" and they further state that

that if the rejection of this claim leads to a double payment of duty in some cases for the past year, the Board will be prepared to deal with the matter on an equitable basis.

I cannot, of course, concur that the Board of Ireland Revenue are justified in now departing from a course which has been followed since the foundation of the University; and I must bring the matter before the Standing Committee of the Senate at its next meeting, and take their directions as to the steps to be taken on behalf of the University.

(signed) *Jesse Clegg Marshall,*
Secretary.

22 May 1887.

(D.)

QUERY No. 22, and REPLY,
on the account of the Royal University of Ireland, 1886-87.

Exchequer and Audit Department,
6 June 1887.

Reply to Query 21.	<i>L.</i>	<i>s.</i>	<i>d.</i>	
Receipts, Endowment from Irish Land Commission - - - - -	20,000	0	0	The Accounting Office is informed that mention will be included in the Report, which will shortly be made to Parliament, of the decision of the Irish Revenue not to refund the income tax hitherto paid by them to the Royal University of Ireland.
Less Income Tax - - - - -	655 13	4		

(Answer.)

I am much obliged to the Auditor General for having decided to call the attention of Parliament to the action of the Board of Ireland Revenue in refusing to refund the amount deducted for income tax, as had been done without objection in former years, in fact, every year since the foundation of the University.

I venture to point out that the endowment of the University is provided by Parliament, and if the amount which is paid to it out of the Irish Church Funds were paid either out of the Consolidated Fund or by annual votes upon the Estimates, no income tax would be charged; but such person receiving such a salary as would render him liable to tax would be personally assessed, as has hitherto always been done; and it does seem hard that, because Parliament provides a fixed sum of money annually out of one fund rather than out of another, a deduction should be made which most materially interferes (if persisted in for future years) with the due and efficient discharge of those duties which Parliament had in view when the arrangements for the foundation and endowment of the University were made.

7 June 1887.

(signed) *J. C. Marshall,*
Secretary.

ROYAL UNIVERSITY OF IRELAND.

ACCOUNT of Receipts and Expenditure of the
Royal University of Ireland for the Year
ended 31 March 1887, together with the Report
of the Commissioners and Account Clerks
theron.

(Presented pursuant to Act 44 & 45 Vict. c. 84, s. 2.)

Dated, by The House of Commons, to be Printed,

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